

TN No. 88-47

supercedes

TN No. 86-4

Approval Date

02/27/90

Effective Date

10/1/88

88 47

Attachment 4.19-D  
Part I**OFFICIAL**

86-2.2 Financial and statistical data required. (a) Each residential health care facility shall complete and file, with the New York State Department of Health and/or its agent, annual financial and statistical report forms supplied by the department and/or its agent. Residential health care facilities certified for title XVIII of the Federal Social Security Act (Medicare) shall use the same fiscal year for title XIX of the Federal Social Security Act (Medicaid) as is used for title XVIII. All residential health care facilities must report their operations from January 1, 1977, forward on a calendar-year basis.

(1) Hospital based residential health care facilities whose affiliation changes to freestanding pursuant to subdivision (a) of section 86-2.34 of this Subpart shall complete and file the freestanding annual cost report (RHCF-4) supplied by the department and/or its agent for the first full calendar-year following actual complete closure of the acute care beds of its affiliated hospital.

(b) Federal regulations require the submission of cost reports to the State agency no later than three months after the close of the cost reporting year. State agencies requiring certified reports may grant an extension of 30 days. Since the reports from all residential health care facilities are required to be certified, an extension of 30 days is automatically provided in this subdivision so that all required financial and statistical reports shall be submitted to the department no later than 120 days following the close of the fiscal period. Further extensions of time for filing reports may be granted upon application received prior to the due date of the report and only in those circumstances where the residential health care facility established, by documentary evidence, that the report cannot be filed by the due date for reasons beyond the control of the facility.

**OFFICIAL**

NEW YORK

3a

**88 47**

Attachment 4.19-D  
Part I

(c) In the event a residential health care facility fails to file the required financial and statistical reports on or before the due dates, or as

TN No. 88-47  
supercedes  
TN No. ----

Approval Date  
02/27/90

Effective Date  
10/1/88

**OFFICIAL**

New York

4

Attachment 4.19-D

Part I

the same may be extended pursuant to subdivision (b) of this section, the State Commissioner of Health shall reduce the current rate by two percent for a period beginning on the first day of the calendar month following the original due date of the required reports and continuing until the last day of the calendar month in which said required reports are filed.

(d) In the event that any information or data which a residential health care facility has submitted to the State Department of Health, on required reports, budgets or appeals for rate revisions intended for use in establishing rates, is inaccurate or incorrect, whether by reason of subsequent events or otherwise, such facility shall forthwith submit to the department a correction of such information or data which meets the same certification requirements as the document being corrected.

(e) Except as identified in sections 86-2.10(k)(6) and 86-2.15(e), a cost report shall be filed in accordance with this section by each new facility for the first [six-month] twelve-month period during which the facility has had an overall average utilization of at least 90 percent of bed capacity. This report shall be filed and properly certified within 60 days following the end of the [six-month] twelve-month period covered by the report. Failure to comply with this subdivision shall result in application of subdivision (c) of this section.

(f) If the financial and statistical reports required by this Subpart are determined by the department to be incomplete, inaccurate or incorrect, the residential health care facility will have 30 days from the date of receipt of notification to provide the corrected or additional data. Failure to file the

TN 93-04 Approval Date JUL 24 1996  
Supersedes TN 86-4 Effective Date APR 1 - 1993

**OFFICIAL**

NEW YORK

-5-

Attachment 4.19-D

Part I~~2~~

corrected or additional data that was previously required within that period will result in a reduction of the current rate in accordance with subdivision (c) of this section. Lack of the respective certifications by both the operator and accountant, as required pursuant to section 86-2.5 and 86-2.6 of this Subpart, shall render a financial and statistical report incomplete, and the facility shall not be entitled to the 30-day period to submit the certifications.

(g) Specific additional data related to the rate setting process may be requested by the State Commissioner of Health. These data, which include and are limited to those for use in a wage geographic differential survey, a peer grouping data survey, a medical supplies survey and a malpractice insurance survey, must be provided by the residential health care facility within 30 days from the date of receipt of notification to supply such information. The commissioner must supply to each facility prior to the start of each rate period, a preliminary listing of the data that will be required. Failure to submit the additional data shall result in a reduction of the current rate in accordance with subdivision (c) of this section, unless the residential health care facility can prove by documentary evidence that the data being requested is not available.

86-4

supersedes

87-30

Approval Date JUL. 29 1987

Effective Date JAN. 1 1988

New York

5(a)

86-2.2(1/97)

Attachment 4.19-D

Part I

[(h) each residential health care facility shall file with the New York State Department of Health a complete copy of the Department of the Treasury, Internal Revenue Service Form 990, for that facility. The Form 990 shall be submitted to the department no later than 30 days following the annual filing with the Internal Revenue Service. Failure to submit the Form 990 shall result in application of the provisions set forth in subdivision (c) of this section.]

RESERVED

TN 97-04 Approval Date JUN 23 1997  
Supersedes TN 98-4 Effective Date JAN 01 1997

**OFFICIAL**

**OFFICIAL**

Attachment 4.19-0  
Part I§

86-2.3 Uniform system of accounting and reporting. (a) Residential health care facilities shall maintain their records in accordance with:

(1) section 414.13 of Article 3 Subchapter A of Chapter V of this Title; and

(2) for the 1980 calendar year in substantial compliance, and thereafter in full compliance, with Article 9 of Subchapter A of Chapter V of this Title. *Substantial compliance* shall be defined as the result that would be expected from a good-faith effort taken by an informed, responsible person.

(b) For purposes of rate setting, the report required for the fiscal year beginning on or after January 1, 1980 by residential health care facilities shall be made in accordance with the policies and instructions as set forth in Article 9 of Subchapter A of Chapter V of this Title for financial presentation purposes.

(c) Rate schedules shall not be certified by the Commissioner of Health unless residential health care facilities are in full compliance with the reporting requirements of this Subpart, section 414.13 and Article 9 of Subchapter A of Chapter V of this Title. For the purpose of certifying rates, compliance with reporting requirements of Article 9 of Subchapter A of Chapter V of this Title will include, but not be limited to, the timely filing of properly certified reports which are complete and accurate in all material respects.

86-4

*supersedes*

82-30

*Approval Date* JUL. 29 1987 *Effective Date* JAN. 1 1986

**OFFICIAL**

NEW YORK

-7-

Attachment 4.19-0

Part I

(d) Failure of residential health care facility to file the reports required pursuant to this section will subject to residential health care facility to a rate reduction as set forth in section 86-2.2 of this Subpart. However, there may be instances where a facility is not in compliance with Article 9 of Subchapter A of Chapter V of this Title, resulting in reports which are inaccurate, incomplete or incorrect, and the area of noncompliance cannot, for the reporting period, be corrected. In such instances a rate reduction shall, with respect to the report for such reporting period, begin on the first day of the calendar month following the original due date of the required report and continue until the last day of the calendar year in which the report was required to be filed.

86-4

supersedes

82-30

Approved Date

JUL. 29 1987

Effective Date

JAN. 1 1988

**OFFICIAL**

NEW YORK

-8-

Attachment 4.19-0

Part I

86-2.4 Generally accepted accounting principles. The completion of the financial and statistical report form shall be in accordance with generally accepted accounting principles as applied to the residential health care facility unless the reporting instructions authorized specific variation in such principles.

86-4  
supersedes  
82-30

Approval Date JUL. 29 1987 Effective Date JAN. 1 1988



NEW YORK  
-9-

**OFFICIAL**

Attachment 4.19-D  
Part I

86-2.5 Accountant's certification. (a) The financial and statistical reports shall be certified by an independent licensed public accountant or an independent certified public accountant. The minimum standard for the term "independent" shall be the standard used by the State Board of Public Accountancy.

(b) Effective with report periods beginning on or after January 1, 1977, the requirements of subdivision (a) of this section shall apply to residential health care facilities operated by units of government of the State of New York heretofore exempt from the requirements of this section except that those medical facilities for which an annual reimbursement audit by a State agency is required by law shall be required to comply herewith effective with report periods beginning on or after January 1, 1978.

86-4  
supersedes  
82-30



Approval Date JUL. 29 1987 Effective Date JAN. 1 1988.

NEW YORK  
-10-

**OFFICIAL**

Attachment 4.19-D  
Part I

86-2.6 Certification by operator or officer. (a) The financial and statistical reports shall be certified by the operator of a proprietary medical facility, an officer of a voluntary medical facility or the public official responsible for the operation of a public medical facility.

(b) The form of the certification required in subdivision (a) of this section shall be as prescribed in the annual fiscal and statistical reports forms provided by the State Commissioner of Health.

86-4  
supersedes  
82-30

Approval Date JUL. 29 1987 Effective Date JAN. 1 1988